



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SUAMICO SANITARY DISTRICT NO. 1

Principal Office: 1011 RIVERSIDE DRIVE
P.O. BOX 70
SUAMICO, WI 54173-0037

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SUAMICO SANITARY DISTRICT NO. 1**Utility Address:** 1011 RIVERSIDE DRIVE

P.O. BOX 70

SUAMICO, WI 54173-0037

When was utility organized? 8/2/1979**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SUSAN E. LAST**Title:** DEPUTY CLERK**Office Address:**

1011 RIVERSIDE DRIVE

P.O. BOX 70

SUAMICO, WI 54173-0037

Telephone: (920) 434 - 0799**Fax Number:** (920) 434 - 0985**E-mail Address:** suamico@itol.com

Individual or firm, if other than utility employee, preparing this report:

Name: MR DAVID MACCOUX, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DR

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR PAUL GARVEY**Title:** PRESIDENT**Office Address:**

1203 BAY BREEZE COURT

SUAMICO, WI 54173

Telephone: (920) 434 - 6161**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DAVID MACCOUX, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DR

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com**Date of most recent audit report:** 3/31/2003**Period covered by most recent audit:** YEAR ENDED 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR PAUL GARVEY**Title:** PRESIDENT**Office Address:**

1203 BAY BREEZE COURT

SUAMICO, WI 54173

Telephone: (920) 434 - 6161**Fax Number:****E-mail Address:**

Name of utility commission/committee: SUAMICO SANITARY DISTRICT NO. 1

Names of members of utility commission/committee:

MR PAUL GARVEY, PRESIDENT

MR JAMES MOYLAN, COMMISSIONER

MR RONALD WACH, COMMISSIONER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	304,100	265,693	1
Operating Expenses:			
Operation and Maintenance Expense (401)	118,889	133,450	2
Depreciation Expense (403)	92,654	83,589	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,142	1,173	5
Total Operating Expenses	212,685	218,212	
Net Operating Income	91,415	47,481	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	91,415	47,481	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	95,183	134,290	9
Miscellaneous Nonoperating Income (421)	245,876	242,581	10
Total Other Income	341,059	376,871	
Total Income	432,474	424,352	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	432,474	424,352	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	182,699	170,027	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	182,699	170,027	
Net Income	249,775	254,325	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	634,836	364,087	19
Balance Transferred from Income (433)	249,775	254,325	20
Miscellaneous Credits to Surplus (434)	0	16,424	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	884,611	634,836	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	20,181	4
INTEREST ON SPECIAL ASSESSMENTS	75,002	5
Total (Acct. 419):	95,183	
Miscellaneous Nonoperating Income (421):		
PROPERTY TAXES LEVIED FOR WATER UTILITY	245,876	6
Total (Acct. 421):	245,876	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	304,100	0	0	0	304,100	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	304,100	0	0	0	304,100	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,869,970	5,657,993	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	270,378	177,724	2
Net Utility Plant	5,599,592	5,480,269	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,243,339	1,570,000	6
Special Funds (125)	1,983,038	1,901,315	7
Total Other Property and Investments	3,226,377	3,471,315	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	180,856	0	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	51,398	43,591	11
Other Accounts Receivable (143)	80,121	143,671	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,204	58,538	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,519	302	16
Other Current and Accrued Assets (170)	25,663	25,009	17
Total Current and Accrued Assets	363,761	271,111	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	9,189,730	9,222,695	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	884,611	634,836	23
Total Proprietary Capital	884,611	634,836	
LONG-TERM DEBT			
Bonds (221)	3,655,000	4,049,713	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,655,000	4,049,713	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	105,083	144,899	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	46,578	51,211	32
Other Current and Accrued Liabilities (238)	714		33
Total Current and Accrued Liabilities	152,375	196,110	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	108,825		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	108,825	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,388,919	4,342,036	38
Total Liabilities and Other Credits	9,189,730	9,222,695	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	5,788,965	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	81,005				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	5,869,970	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	270,378	0	0	0	9
Total Accumulated Provision	270,378	0	0	0	
Net Utility Plant	5,599,592	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	177,724				177,724	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	92,654				92,654	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	92,654	0	0	0	92,654	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	270,378	0	0	0	270,378	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$750,000 GENERAL OBLIGATION PROMISSOR	07/15/1998	10/15/2008	5.25%	450,000	1
\$3,000,000 GENERAL OBLIGATION PROMISSC	03/15/1999	09/01/2009	4.42%	2,485,000	2
\$900,000 GENERAL OBLIGATION PROMISSOR	08/14/2001	08/14/2010	5.50%	720,000	3
Total Bonds (Account 221):				3,655,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		5
Total Accruals and other credits	<u>0</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$750,000 BOND ISSUE	6,891	24,609	25,594	5,906	1
\$3,000,000 BOND ISSUE	40,498	113,702	116,819	37,381	2
\$900,000 BOND ISSUE	3,822	44,388	44,919	3,291	3
Subtotal	51,211	182,699	187,332	46,578	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	51,211	182,699	187,332	46,578	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,342,036	0	0	0	0	4,342,036	1
Add credits during year:							
For Services	15,876					15,876	2
For Mains	25,338					25,338	3
Other (specify):							
HYDRANTS	5,669					5,669	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,388,919	0	0	0	0	4,388,919	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	1,243,339	2
Total (Acct. 124):	1,243,339	
Special Funds (125):		
1998 BOND FUND (SPECIAL ASSESSMENT COLLECTIONS)	412,912	3
1999 BOND FUND (SPECIAL ASSESSMENT COLLECTIONS)	714,500	4
2001 BOND FUND (SPECIAL ASSESSMENT COLLECTIONS)	63,861	5
TAX LEVY FOR FUTURE OPERATIONAL AND DEVELOPMENT COSTS	791,765	6
Total (Acct. 125):	1,983,038	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	51,398	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	51,398	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
RECEIVABLE FROM DEVELOPERS	80,121	14
Total (Acct. 143):	80,121	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACE ON TAX ROLL	9,865	15
DUE FROM TOWN - PUBLIC FIRE PROTECTION	14,339	16
Total (Acct. 145):	24,204	
Prepayments (165):		
INSURANCE	1,519	17
Total (Acct. 165):	1,519	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,718,082	0	0	0	5,718,082	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	224,051	0	0	0	224,051	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,365,477	0	0	0	4,365,477	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,128,554	0	0	0	1,128,554	
Net Operating Income	91,415	0	0	0	91,415	8
Net Operating Income as a percent of						
Average Net Rate Base	8.10%	N/A	N/A	N/A	8.10%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	759,723	3
Other (Specify):		4
Total Average Proprietary Capital	759,723	
Net Income		
Net Income	249,775	5
Percent Return on Proprietary Capital	32.88%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 252 - Represents contributions from three developers for 2003 development projects.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

The sewer utility bills based on a fixed quarterly charge and does not measure sewer volume with water meters. Therefore, no calculation to allocate meter cost to the sewer utility is considered necessary.

Contributions in Aid of Construction (Account 271) (Page F-17)

2002 contributions related to a developer project financed by the developer. Contributions reported for main additions included an adjustment on the 2001 assessments for the Velp Avenue project.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	272,546	1
Total Sales of Water	272,546	
Other Operating Revenues		
Forfeited Discounts (470)	528	2
Other Water Revenues (474)	31,026	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	31,554	
Total Operating Revenues	304,100	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,622	5
General Operating Expenses (680-690)	77,267	6
Total Operation and Maintenance Expenses	118,889	
Other Operating Expenses		
Depreciation Expense (403)	92,654	7
Amortization Expense (404)		8
Taxes (408)	1,142	9
Total Other Operating Expenses	93,796	
Total Operating Expenses	212,685	
NET OPERATING INCOME	91,415	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	652	37,348	179,301	4
Commercial	30	4,521	16,962	5
Industrial	3	4,731	14,819	6
Total Metered Sales to General Customers (461)	685	46,600	211,082	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		56,530	8
Other Sales to Public Authorities (464)	5	961	3,733	9
Sales to Irrigation Customers (465)	1	399	1,201	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	692	47,960	272,546	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	56,530	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	56,530	
Forfeited Discounts (470):		
Customer late payment charges	528	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	528	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
PERMITS	3,480	8
WATER TOWER RENTAL	25,560	9
MISCELLANEOUS	1,986	10
Total Other Water Revenues (474)	31,026	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	19,717	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,934	3
Chemicals (630)	1,986	4
Supplies and Expenses (640)	3,069	5
Repairs of Water Plant (650)	6,102	6
Transportation Expenses (660)	1,814	7
Total Plant Operation and Maintenance Expenses	41,622	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	22,602	8
Office Supplies and Expenses (681)	7,412	9
Outside Services Employed (682)	20,459	10
Insurance Expense (684)	9,513	11
Employees Pensions and Benefits (686)	16,092	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,189	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	77,267	
Total Operation and Maintenance Expenses	118,889	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		719	3
PSC Remainder Assessment		423	4
Other (specify): NONE			5
Total tax expense		1,142	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	25,010		4
Structures and Improvements (311)	281,108		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	140,474		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	849		11
Total Source of Supply Plant	447,441	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,464		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	25,464	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,814	627	23
Total Water Treatment Plant	2,814	627	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			25,010	4
Structures and Improvements (311)			281,108	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			140,474	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			849	11
Total Source of Supply Plant	0	0	447,441	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			15,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,464	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	25,464	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,441	23
Total Water Treatment Plant	0	0	3,441	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	842,703		26
Transmission and Distribution Mains (343)	3,524,425	68,422	27
Fire Mains (344)	0		28
Services (345)	396,087	15,876	29
Meters (346)	124,697	48,728	30
Hydrants (348)	232,529	5,669	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,120,441	138,695	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	130	207	35
Computer Equipment (372.1)	48,535	1,781	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,375	455	38
Other Tangible Property (390)	0		39
Total General Plant	51,040	2,443	
Total utility plant in service directly assignable	5,647,200	141,765	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	5,647,200	141,765	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			842,703	26
Transmission and Distribution Mains (343)			3,592,847	27
Fire Mains (344)			0	28
Services (345)			411,963	29
Meters (346)			173,425	30
Hydrants (348)			238,198	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	5,259,136	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			337	35
Computer Equipment (372.1)			50,316	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			2,830	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	53,483	
Total utility plant in service directly assignable	0	0	5,788,965	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	5,788,965	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,842	3,842	1
February			3,688	3,688	2
March			3,857	3,857	3
April			3,719	3,719	4
May			4,215	4,215	5
June			4,652	4,652	6
July			7,445	7,445	7
August			5,219	5,219	8
September			4,470	4,470	9
October			4,226	4,226	10
November			4,054	4,054	11
December			4,209	4,209	12
Total annual pumpage	0	0	53,596	53,596	
Less: Water sold				47,960	13
Volume pumped but not sold				5,636	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				1,183	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,183	19
Volume pumped but unaccounted for				4,453	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				408	23
Date of maximum: 7/14/2002					24
Cause of maximum:					25
Flushing water mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 2/19/2002					27
Total KWH used for pumping for the year				88,845	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PUMP HOUSE #2	FM 498	600	8	288,000	Yes	1
PUMP HOUSE #3	MG 177	900	12	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL HOUSE 2	WELL HOUSE 3		1
Location	3097 BOWLING GREEN LN	2881 SAGEWOOD WAY		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GOULDS	GOULDS		5
Year Installed	1998	1998		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	FRANKLIN	U S MOTORS		10
Year Installed	1998	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER 1	WELL HOUSE 2	WELL HOUSE 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		R	4
Year constructed	2000		1998	5
				6
Primary material (earthen, steel, concrete, other)	STEEL		STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	192		192	9
				10
Total capacity in gallons (actual)	500,000		7,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
		WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)		NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?		N	N	22
				23
Is water fluoridated (yes, no)?		N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	7,780	540	0	0	8,320
P	D	8.000	41,997	1,152	0	0	43,149
P	D	10.000	25,522	0	0	0	25,522
P	D	12.000	7,724	0	0	0	7,724
P	D	16.000	9,472	0	0	0	9,472
Total Within Municipality			92,495	1,692	0	0	94,187
Total Utility			92,495	1,692	0	0	94,187

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	780	1	0	0	781	176	1
P	1.500	46	1	0	0	47	2	2
P	2.000	4	8	0	0	12	0	3
Total Utility		830	10	0	0	840	178	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	712	292	0	0	1,004	0	1
1.000	17	2	0	0	19	0	2
1.500	1	0	0	0	1	0	3
2.000	4	0	0	0	4	0	4
3.000	1	0	0	0	1	0	5
Total:	735	294	0	0	1,029	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	649	21	1	4	0	329	1,004	1
1.000	3	9	2	0	0	5	19	2
1.500	0	0	0	0	0	1	1	3
2.000	0	1	1	2	0	0	4	4
3.000	0	0	0	1	0	0	1	5
Total:	652	31	4	7	0	335	1,029	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	171	2			173	2
Total Fire Hydrants	171	2	0	0	173	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 173

Number of distribution system valves end of year: 307

Number of distribution valves operated during year: 299

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Account 474 - No rate of return is calculated on the meters because water meters are not used to measure sewer volume for billing purposes. Rather, sewer revenues is based on fixed charges.

Account 474 - Water tower rental charges are down in 2002 because 2001 revenues included a signing bonus of \$7,500.

Water Operation & Maintenance Expenses (Page W-05)

Accnt 600 - Costs declined in 2002 due less time spent on water utility operations due to fewer projects. In 2002, plant operators spent a larger portion of their time on sewer operations.

Accnt 620 - Increased costs due to increased KWH consumption due to additional pumping requirements as detailed in page W-10.

Account 650 - Less main breaks in 2002 compared to 2001 resulted in lower maintenance costs.

Accnt 680 - Administrative salaries increased due to increased time spent by administrative employees on water utility activities due to increasing number of customers.

Accnt 682 - In 2001, the District incurred higher legal costs due to settlement of a lawsuit regarding a contractor's failure to complete a water project. The dispute was settled in January of 2002.

Accnt 684 - The increase in insurance costs was due to premium increases received from the insurance carrier.

Accnt 686 - Employee pensions and benefits increased due to increases in health insurance and pension benefits as well as the increased allocation of salary and benefits for the administrative personnel. The retirement contribution rate increased from 4% to 5%.

Taxes (Acct. 408 - Water) (Page W-06)

Social security taxes are low when compared to salaries paid due to certain employees being exempt.

Water Mains (Page W-15)

Water main additions in 2002 were financed by the utility and reimbursed by the developer. Recorded as contributed capital.

Water Services (Page W-16)

Water service additions in 2002 were financed by the utility and reimbursed by the developer. Recorded as contributed capital.

Meters (Page W-17)

The utility has not adopted a meter testing program since the utility is relatively new and all the meters are less than 10 years old.
